

Application	:	<u>A.02-11-017</u>
Exhibit Number	:	<u></u>
Commissioner	:	<u>M. R. Peevey</u>
Admin. Law Judge	:	<u>M. Cooke</u>
Witnesses	:	<u>Various</u>

CALIFORNIA PUBLIC UTILITIES COMMISSION

ORA

Office of Ratepayer Advocates

Qualification Of Witnesses For Pacific Gas and Electric Company

**General Rate Case
Test Year 2003**

San Francisco, California
April 11, 2003

**OFFICE OF RATEPAYER ADVOCATES
QUALIFICATIONS OF WITNESSES
FOR PACIFIC GAS AND ELECTRIC COMPANY
TEST YEAR 2003 GENERAL RATE CASE**

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**QUALIFICATIONS AND PREPARED
TESTIMONY OF
RASHMI M. BHATIA**

Q.1. Please state your name and address.

A.1. My name is Rashmi M. Bhatia. My business address is 505 Van Ness Avenue, San Francisco, California.

Q.2. By whom are you employed and in what capacity?

A.2. I am employed by the California Public Utilities Commission in the Office of Ratepayer Advocate (ORA) as a Public Utilities Regulatory Analyst.

Q.3. Please briefly describe your educational background and work experience.

A.3. I graduated from the University of Delhi, India, with a Bachelor of Art Degree in Political Science. In August 2001, I completed a Masters of Public Administration (MPA) from California State University at Hayward. After obtaining my MPA in California, I joined the California Public Utilities Commission in September 2001. During my tenure with the Commission, I have worked as an analyst for over a year.

Q.4. What is your area of responsibility in this proceeding?

A.4. I am responsible for Chapter 8, Customer Accounts Expense, of ORA's "Report on the Results of Operations for Electric and Gas Distribution."

Q.5. Does that complete your prepared testimony?

A.5. Yes, it does.

**QUALIFICATIONS AND PREPARED
TESTIMONY OF
MARK KENT BUMGARDNER, MBA, CPA**

Q.1. Please state your name and address.

A.1. My name is Mark Kent Bumgardner. My business address is 505 Van Ness Avenue, San Francisco, California.

Q.2. By whom are you employed and in what capacity?

A.2. I am employed by the California Public Utilities Commission as a Public Utility Financial Examiner IV in the Office of Ratepayer Advocate's Energy Cost of Service Branch.

Q.3. Please briefly describe your educational background and work experience.

A.3. I have a Bachelor of Science degree in Business Administration (Accounting) and a Masters of Business Administration (Management Science) from California State University, Hayward. I am a Certified Public Accountant and I am a member of the American Institute of Certified Public Accountants.

I joined the California Public Utilities Commission in 1981, and I have participated in General Rate Case proceedings on Pacific Bell Company, Roseville Telephone Company, Continental Telephone Company, Citizens Utility Company, San Diego Gas and Electric Company, and Southern California Edison Company. I have also participated on several special projects including the Southern California Edison Company/San Diego Gas and Electric Company merger, and being the project manager on Southern California Edison Company's Holding Company proceeding & review of Southern California Gas Company's new Headquarters.

Q.4. What is your area of responsibility in this proceeding?

A.4. I am the lead financial examiner on this review and responsible for the preparation of Chapter 1—Introduction, Summary, and Recommendations, Chapter 3—Customer Service Expenses, and Chapter 4—Administrative and General Expenses, in the "Results of Examination Report for Pacific Gas and Electric Company's Test Year 2003 General Rate Case."

Q.5. Does that complete your prepared testimony?

A.5. Yes, it does.

**QUALIFICATIONS AND PREPARED
TESTIMONY OF
TRUMAN L. BURNS**

Q.1. Please state your name and business address.

A.1. My name is Truman L. Burns. My business address is 505 Van Ness Avenue, San Francisco, California, 94102.

Q.2. By whom are you employed and in what capacity?

A.2. I am employed by the California Public Utilities Commission (CPUC) in its Office of Ratepayer Advocates (ORA) as a Public Utilities Regulatory Analyst V.

Q.3. Briefly describe your pertinent educational and professional experience.

A.3. I received a B.A. in Political Science and English and a M.A. in Political Science, State Politics and Policy Specialization, from the University of California, Davis. I received a J.D. from the University of San Francisco, and am a member of the California Bar. I joined the CPUC's Special Economics Projects Branch in 1986. During my employment with the CPUC, I have performed various tasks, and have spent most of my time on electric utility regulation. I have testified before the Commission related to PG&E's Diablo Canyon nuclear power plant (nuclear decommissioning trust funds, target capacity factor, long-term operating costs, utility retained generation capital and operating costs) Humboldt Bay Unit No. 3 nuclear power plant (decommissioning trust funds) and Southern California Edison's San Onofre Units 2 & 3 (utility retained generation capital and operating costs) and Unit 1 nuclear power plant (environmental costs and rate base recovery).

Q.4. What is the purpose of your testimony?

A.4. I am sponsoring Chapters 1, Executive Summary, 3-A, Introduction/Summary, and 3-B, Nuclear, of ORA's "Report on the Results of Operations for Utility Retained Generation."

Q.5. Does that conclude your statement of qualifications?

A.5. Yes, it does.

**QUALIFICATIONS AND PREPARED
TESTIMONY OF
JOSE R. CABRERA**

Q.1. Please state your name and address.

A.1. My name is Jose R. Cabrera. My business address is 505 Van Ness Avenue, San Francisco, California 94102.

Q.2. By whom are you employed and in what capacity??

A.2. I am employed by the California Public Utilities Commission (CPUC) as a Public Utilities Regulatory Analyst in the Energy Cost of Service Branch of the Office of Ratepayer Advocates (ORA).

Q.3. Will you please state briefly your educational background and work experience.

A.3. I am a graduate of California State University, Sacramento, with a Bachelor of Science degree in Accounting. I also hold a Master of Science degree in Taxation from Golden Gate University, San Francisco. Prior to the Commission, I worked for the Department of the Treasury, Internal Revenue Service, for 5-1/2 years as an Internal Revenue Agent, and in public accounting with a CPA firm.

I have been employed by the CPUC since October of 1985. From October 1985 through July of 1988, I participated in financial and compliance examinations as well as performed a variety of analysis and advisory work in the former Commission Advisory and Compliance Division.

I have been the ORA tax witness since August 1988. As the tax witness, I am responsible for federal and state income, and other tax estimates in general rate cases, advocating tax policy in other proceedings, as well as providing a variety of advisory work for other divisions within the Commission on matters related to regulatory tax policy. In addition to ratemaking tax policy, I have advocated ORA positions on a variety of issues such as qualifying facility contract administration, service quality, performance-based ratemaking, emergency response standards, electric system reliability and public purpose programs.

Q.4. What is your area of responsibility in this proceeding?

A.4. Except for certain issues analyzed by Overland Consulting, I am sponsoring Chapter 13, Taxes in ORA's "Report on the Results of Operations for Electric and Gas Distribution."

Q.5. Does that complete your prepared testimony?

A.5. Yes, it does.

**QUALIFICATIONS AND PREPARED
TESTIMONY OF
THOMAS A. DOUB, MBA**

Q.1. Please state your name and address.

A.1. My name is Thomas A. Doub. My business address is 505 Van Ness Avenue, San Francisco, California.

Q.2. By whom are you employed and in what capacity?

A.2. I am employed by the California Public Utilities Commission as a Public Utility Financial Examiner IV in the Office of Ratepayer Advocate's Energy Cost of Service Branch.

Q.3. Please briefly describe your educational background and work experience.

A.3. I graduated in 1976 with a Master of Business Administration (emphasis in accounting) from the University of San Francisco. I joined the Commission staff in 1978 and have worked on numerous gas, electric, and telephone proceedings, and have presented both written and oral testimony in connection with these proceedings.

Q.4. What is your area of responsibility in this proceeding?

A.4. I am responsible for the preparation of Chapter 5—Rate Base, in the “Results of Examination Report for Pacific Gas and Electric Company’s Test Year 2003 General Rate Case.”

Q.5. Does that complete your prepared testimony?

A.5. Yes, it does.

**QUALIFICATIONS AND PREPARED
TESTIMONY OF
PHILLIP J. ENIS**

Q.1. Please state your name and address.

A.1. My name is Phillip J. Enis. My business address is 505 Van Ness Avenue, San Francisco, California.

Q.2. By whom are you employed and in what capacity?

A.2. I am employed by the California Public Utilities Commission in the Office of Ratepayer Advocates (ORA) as an Analyst.

Q.3. Please briefly describe your educational background and work experience.

A.3. I obtained an M.S. in 1984 and a B.S. in 1982, both in Agricultural Economics from New Mexico State University. After working for the State of New Mexico and the U.S. Department of Transportation I joined the California Public Utilities Commission (PUC) in 1990. I worked there on various telecommunications and safety proceedings until 2000. Following that, I worked for the California Cable and Telecommunications Association until 2002. I rejoined the PUC in 2002. I have testified at the PUC in telecommunications proceedings.

Q.4. What is your area of responsibility in this proceeding?

A.4. I am the Assistant Project Coordinator for ORA in this proceeding and am also responsible for the following testimony: Chapter 6, Electric Distribution System O&M Expenses, in ORA's "Report on the Results of Operations for Electric and Gas Distribution."

Q.5. Does that complete your prepared testimony?

A.5. Yes, it does.

**QUALIFICATIONS AND PREPARED
TESTIMONY OF
HAZLYN FORTUNE**

Q.1. Please state your name and address.

A.1. My name is Hazlyn Fortune. My business address is 505 Van Ness Avenue, San Francisco, California.

Q.2. By whom are you employed and in what capacity?

A. 2. I am employed by the California Public Utilities Commission in the Office of Ratepayer Advocates (ORA) as a Public Utilities Regulatory Analyst III.

Q.3. Please briefly describe your educational background and work experience.

A.3. I have a Masters Degree in International Relations and International Economics, with an emphasis in Energy, Environment, Science and Technology from The Johns Hopkins School of Advanced International Studies (SAIS) and a Bachelor of Arts Degree in East Asian Studies from Wesleyan University in Middletown, Connecticut. Prior to joining CPUC in March 2001, I was employed with MRW & Associates, Inc., an Energy Industry Consultancy in Oakland California.

Q.4. What is your area of responsibility in this proceeding?

A.4. I am responsible for Chapter 9-C, Call Centers, of ORA's "Report on the Results of Operations for Electric and Gas Distribution."

Q.5. Does that complete your prepared testimony?

A.5. Yes, it does.

**QUALIFICATIONS AND PREPARED
TESTIMONY OF
GARY C. HARPSTER**

Q.1. Please state your name and address.

A.1. My name is Gary C. Harpster. My business address is 10801 Mastin, Suite 420, Overland Park, Kansas 66201.

Q.2. By whom are you employed and in what capacity?

A.2. I am employed by the public utility regulatory consulting firm of Overland Consulting (Overland) as a senior manager.

Q.3. On whose behalf are you testifying?

A.3. The Office of Ratepayer Advocates.

Q.4. Please describe your educational background and work experience.

A.4. I hold a Bachelor of Science degree in business administration with a major in accounting and a CPA certificate. I have 23 years of regulatory accounting and auditing experience. Prior to that I was employed by Arthur Andersen & Company as a staff auditor.

I have participated in more than 15 general rate cases and numerous other regulatory audits. I have testified in more than 35 regulatory and court proceedings. I have testified in three previous CPUC proceedings for ORA and one for the CPUC Telecommunications Division.

I was the project manager for Overland's audit of PG&E's affiliate transactions and holding company formation conducted on behalf of ORA in Application 95-10-024. I was project manager for Overland's review of PG&E's administrative and general efforts study on behalf of ORA in the 1999 GRC.

Q.5. What was your area of responsibility in this proceeding?

A.5. I was responsible for reviewing PG&E's forecasts for administrative and general Accounts 920 through 923 and its costs allocations for the remaining A&G accounts. In addition, I reviewed the allocation of common plant to unbundled cost categories and selected income tax issues.

I am responsible for Chapters 10-B, 10-C and 10-D of ORA's "Report on the Results of Operations for Electric and Gas Distribution." In addition, I am responsible for Overland's "Administrative and General Expense and Allocations Report".

Q.6. Does that complete your prepared testimony?

A.6. Yes, it does.

**QUALIFICATIONS AND PREPARED
TESTIMONY OF
JESSICA T. HECHT**

Q.1. Please state your name and address.

A.1. My name is Jessica T. Hecht. My business address is 505 Van Ness Avenue, San Francisco, California.

Q.2. By whom are you employed and in what capacity?

A.2. I am employed by the California Public Utilities Commission as a Public Utilities Regulatory Analyst in the Office of Ratepayer Advocates (ORA).

Q.3. Please briefly describe your educational background and work experience.

A.3. I attended the University of California at Berkeley where I received a Bachelor of Arts degree in history with highest honors in general scholarship. In 1997, I received a Master of Arts degree in Public Affairs and Policy Analysis from the University of Wisconsin-Madison. Also in graduate school, I completed a summer internship in the U.S. Department of Health and Human Services Office of the Assistance Secretary for Planning and Evaluation. From May 1997 through November 1998, I worked as a Program and Planning Analyst at the state of Wisconsin Bureau of Child Support. From November 1998 through June 2001, I worked as health educator for the California Electric and Magnetic Fields program. I joined the Office of Ratepayer Advocates as a Regulatory Analyst in July 2001. I currently work in the Consumer Issues Branch, where I focus on customer treatment issues and low-income energy assistance programs. I am now ORA's project coordinator on proceedings related to low-income energy assistance.

Q.4. What is your area of responsibility in this proceeding?

A.4. I am responsible for Chapter 9-B, Quality Assurance Program in ORA's "Report on the Results of Operations for Electric and Gas Distribution."

Q.5. Does that complete your prepared testimony?

A.5. Yes, it does.

**QUALIFICATIONS AND PREPARED
TESTIMONY OF
JEAN JARJOURA**

Q.1. Please state your name and business address.

A.1. My name is Jean Jarjoura. My business address is 505 Van Ness Avenue, San Francisco, California 94102

Q.2. By whom are you employed and in what capacity?

A.2. I am employed by the California Public Utilities Commission as a Senior Utility Engineer in the Office of Ratepayer Advocates.

Q.3. Briefly describe your educational background and professional experience.

A.3. I have a M. S. and a B. S. in mechanical engineering from the University Of Mississippi at Oxford Mississippi. I am a registered Professional Mechanical Engineer in the State of California. I joined the California Public Utilities Commission (CPUC) in 1983. During my tenure, I have worked on various gas, electric, and telephone matters. I have testified before the CPUC and the Federal Energy Regulatory Commission.

Q.4. What is the purpose of your testimony in this proceeding?

A.4. I am sponsoring Chapter 2, Summary of Earnings in ORA's "Report on Results of Operations for Electric and Gas Distribution" and "Report on Results of Operations for Utility Retained Generation."

Q.5. Was this Chapter prepared by you or under your direction?

A.5. Yes, it was.

Q.6. Does this complete your testimony at this time?

A.6. Yes, it does.

**QUALIFICATIONS AND PREPARED
TESTIMONY OF
ALANNAH KINSER**

Q.1. Please state your name and address.

A.1. My name is Alannah Kinser. My business address is 505 Van Ness Avenue, San Francisco, California.

Q.2. By whom are you employed and in what capacity?

A.2. I am employed by the California Public Utilities Commission in the Office of Ratepayer Advocates (ORA) as a regulatory analyst.

Q.3. Please briefly describe your educational background and work experience.

A.3. I completed a Bachelor of Arts degree in Anthropology at the University of California, Berkeley. I have worked at the CPUC since 1983 as a commissioner advisor, public advisor, outreach officer, and regulatory analyst.

Q.4. What is your area of responsibility in this proceeding?

A.4. I am responsible for review of PG&E's web site, Chapter 9-D of ORA's "Report on the Results of Operations for Electric and Gas Distribution."

Q.5. Does that complete your prepared testimony?

A.5. Yes, it does.

**QUALIFICATIONS AND PREPARED
TESTIMONY OF
MARTIN G. LYONS**

Q.1. Please state your name and address.

A.1. My name is Martin G. Lyons. My business address is 505 Van Ness Avenue, San Francisco, California.

Q.2. By whom are you employed and in what capacity?

A. 2. I am employed by the California Public Utilities Commission in the Office of Ratepayer Advocates (ORA) as a Program and Project Supervisor.

Q.3. Please briefly describe your educational background and work experience.

A.3. I obtained an M.B.A. in Finance from the University of California at Berkeley and an M.A. in Economics from the University of Stockholm following my completion of a B.A. in Economics at the University of Redlands. I joined the California Public Utilities Commission (PUC) following five years of doing policy analysis and budgeting for various State programs at the California Department of Finance. I have testified in numerous cases at the PUC on a variety of topics in energy, telecommunications, water, and transportation proceedings.

Q.4. What is your area of responsibility in this proceeding?

A.4. I am the Project Coordinator for ORA in this proceeding and am also responsible for the following testimony: Chapter 1, Executive Summary, and Chapter 19, Post Test Year Ratemaking, in ORA's "Report on the Results of Operations for Electric and Gas Distribution" and Chapter 6, Post Test Year Ratemaking, in ORA's "Report on the Results of Operations for Utility Retained Generation."

Q.5. Does that complete your prepared testimony at this time?

A.5. Yes, it does.

**QUALIFICATIONS AND PREPARED
TESTIMONY OF
LYNN A. MAACK**

Q.1. Please state your name and address.

A.1. My name is Lynn A. Maack. My business address is 505 Van Ness Avenue, San Francisco, California.

Q.2. By whom are you employed and in what capacity?

A.2. I am a regulatory analyst in the Office of Ratepayer Advocates (ORA) of the California Public Utilities Commission.

Q.3. Please briefly describe your educational background and work experience.

A.3. I have a Bachelor of Arts degree in Economics from San Francisco State University. From 1973 until 1987, I worked as a Transportation Analyst, Associate Transportation Rate Expert and Supervising Transportation Rate Expert in the Commission's Transportation Division, with a two-year experience in the Consumer Affairs Branch handling transportation, telecommunications, and energy utility complaints. I joined the Office of Ratepayer Advocates in 1988. Since that time, I have testified in various transportation and energy rate and policy proceedings and been project leader for ORA's participation in major rulemaking proceedings, such as the General Order 96-B and telecommunications "Bill of Rights," consumer protection OIRs.

Q.4. What is your area of responsibility in this proceeding?

A.4. I am responsible for Chapter 9-A, Local Offices, Pay Stations and Payment Options, in ORA's "Report on the Results of Operations for Electric and Gas Distribution."

Q.5. Does that complete your prepared testimony?

A.5. Yes, it does.

**QUALIFICATIONS AND PREPARED
TESTIMONY OF
KEVIN S. NAKAMURA**

Q.1. Please state your name and address.

A.1. My name is Kevin S. Nakamura. My business address is 503 “L” Street, Sacramento, California.

Q.2. By whom are you employed and in what capacity?

A.2. I am employed by the California Public Utilities Commission in the Consumer Protection and Safety Division (CPSD) as a Financial Examiner III.

Q.3. Please briefly describe your educational background and work experience.

A.3. I graduated from National University, Sacramento, with a Bachelor of Arts Degree in Accountancy. I joined the California Public Utilities Commission in July 2001. Since that time, I have performed analyses of utility operations, prepared reports and testified in various proceedings.

Q.4. What is your area of responsibility in this proceeding?

A.4. I am responsible for Chapters 3-C, Hydroelectric Operations and 3-D, Fossil Operations, of ORA’s “Report on the Results of Operations for Utility Retained Generation.”

Q.5. Does that complete your prepared testimony?

A.5. Yes, it does.

**QUALIFICATIONS AND PREPARED
TESTIMONY OF
MARK S. NERVIG**

Q.1. Please state your name and business address.

A.1. My name is Mark Nervig. My business address is 505 Van Ness Avenue, San Francisco, CA.

Q.2. By whom are you employed and in what capacity?

A.2. I am employed by the California Public Utilities Commission (CPUC) as a Public Utility Regulatory Analyst in the Office of Ratepayer Advocates.

Q.3. Please describe your educational background and professional experience.

A.3. I received a Bachelor's degree in Economics from St. Olaf College. In R.01-10-024, "Electric Procurement," I submitted testimony on Monitoring and Evaluation to the California Public Utility Commission. In the Cost of Capital proceeding, A. 02-05-022, 02-05-025, 02-05-026, and A. 02-05-031 I testified to financial models. In A. 02-05-004, Edison's 2003 General Rate Case, I testified to sales and customer forecasts, present rate revenues, and labor and non-labor escalation similar to my testimony in this proceeding.

Q.4. What is the purpose of your testimony?

A.4. I am sponsoring Chapter 3, "Sales, Customers, and Present Rate Revenue", and Chapter 5, "Cost Escalation" in ORA's "Report on Results of Operation for Electric and Gas Distribution."

Q.5. Does this complete your testimony?

A.5. Yes it does.

**QUALIFICATIONS AND PREPARED
TESTIMONY OF
MICHAEL F. OCHOA**

Q.1. Please state your name and business address.

A.1. My name is Michael F. Ochoa. My business address is 505 Van Ness Avenue, San Francisco, California.

Q.2. By whom are you employed and in what capacity?

A.2. The California Public Utilities Commission (CPUC) employs me as a Public Utility Regulatory Analyst in the Office of Ratepayer Advocates.

Q.3. Please describe your educational background and professional experience.

A.3. I have a B.A. in Political Science from California Polytechnic State University, Pomona, a M.A. in Political Theory from San Francisco State University, and a Ph.D. in Political Science from the University of California, Berkeley. My dissertation research concerned public policy implementation. I worked for 20 years for the United States Social Security Administration doing statistical analyses of the agencies programs and policies. The CPUC has employed me for the past two years.

Q.4. What is the purpose of your testimony?

A.4. I am sponsoring Chapters 4, "Other Operating Revenues" and 18 "Rate Base" in ORA's "Report on the Results of Operations for Electric and Gas Distribution" and Chapter 5, "Rate Base" in ORA's "Report on the Results of Operations for Utility Retained Generation."

Q.5. Does this complete your testimony?

A.5. Yes, it does.

**QUALIFICATIONS AND PREPARED
TESTIMONY OF
DOA A. PHAN**

Q.1. Please state your name and address.

A.1. My name is Dao A. Phan. My business address is 505 Van Ness Avenue, San Francisco, California.

Q.2. By whom are you employed and in what capacity?

A. 2. I am employed by the California Public Utilities Commission in the Office of Ratepayer Advocates (ORA) as a Public Utilities Regulatory Analyst.

Q.3. Please briefly describe your educational background and work experience.

A.3. I obtained a Bachelor of Art degree in Political Science from California State University, Hayward and a Master of Art degree in Political Science from San Francisco State University. I joined the California Public Utilities Commission on March 1, 1999. Since that time, I have performed analyses of utility practices, prepared reports and testified in various enforcement and regulatory proceedings.

Q.4. What is your area of responsibility in this proceeding?

A.4. I am responsible for Chapter 7, Gas Distribution O&M Expenses and Chapter 16, Gas Distribution Plant, of ORA's "Report on the Results of Operations for Electric and Gas Distribution."

Q.5. Does that complete your prepared testimony?

A.5. Yes, it does.

**QUALIFICATIONS AND PREPARED
TESTIMONY OF
PAUL S. PHILLIPS**

Q.1. Please state your name and address.

A.1. My name is Paul S. Phillips. My business address is 505 Van Ness Avenue, San Francisco, California.

Q.2. By whom are you employed and in what capacity?

A.2. I am employed by the California Public Utilities Commission as a Public Utilities Regulatory Analyst II.

Q.3. Please briefly describe your educational background and work experience.

A.3. I received a Bachelor of Arts degree in English and Economics from the University of California, Los Angeles. Since joining the Commission in May 1999, I have obtained experience in policy, financial, economic, database, and general analyses in telecommunications and energy proceedings. I have conducted analyses and/or sponsored written testimony for several telecommunications proceedings, including the following: Unbundled Network Element (UNE) pricing for both SBC and Verizon, the SBC 271 (Long Distance Authority) proceeding, Verizon's Local Competition Implementation Cost Recovery proceeding, the New Regulatory Framework (NRF) proceeding, and the Application of the Small LECs for the Termination of Local Toll Pooling and Establishment of Replacement Funding (A.99-04-044). I have also performed cost/benefit analyses for several Applications for contract renegotiations/buyouts of Qualifying Facilities (QFs) for Southern California Edison (SCE) and San Diego Gas & Electric (SDG&E).

Q.4. What is your area of responsibility in this proceeding?

A.4. I am responsible for Chapters 10-F, Insurance and Injuries and Damages, and 10-G, Other A&G Expenses, of ORA's "Report on Results of Operations for Electric and Gas Distribution."

Q.5. Does that complete your prepared testimony?

A.5. Yes, it does.

**QUALIFICATIONS AND PREPARED
TESTIMONY OF
STANTON E. PUCK**

Q.1. Please state your name and address.

A.1. My name is Stanton E. Puck. My business address is 505 Van Ness Avenue, San Francisco, California.

Q.2. By whom are you employed and in what capacity?

A.2. I am employed by the California Public Utilities Commission as a Public Utility Financial Examiner III.

Q.3. Please briefly describe your educational background and work experience.

A.3. I have a Bachelor of Science degree in Business Administration (Accounting) from San Francisco State University. I have been a member of the Commission's staff since 2000. I have worked on several proceedings in the areas of electric, telecommunications, and water. I also have a background of over 10 years experience in the fields of public and internal accounting and auditing.

Q.4. What is your area of responsibility in this proceeding?

A.4. I am responsible for the preparation of Chapter 2—Operation and Maintenance Expenses, in the "Results of Examination Report for Pacific Gas and Electric Company's Test Year 2003 General Rate Case."

Q.5. Does that complete your prepared testimony?

A.5. Yes, it does.

**QUALIFICATIONS AND PREPARED
TESTIMONY OF
THOMAS M. RENAGHAN**

Q.1. Please state your name and business address.

A.1. My name is Thomas M. Renaghan. My business address is 505 Van Ness Avenue, San Francisco, California.

Q.2. By whom are you employed and in what capacity?

A.2. I am employed by the California Public Utilities Commission (CPUC) as a Public Utilities Regulatory Analyst IV in the Energy Cost of Service Branch of the Office of Ratepayer Advocates (ORA).

Q.3. Please describe your educational and professional experience.

A.3. I have a B.A. degree in Economics from California State University, Hayward (1975) and Ph.D. in Economics from the University of California, Davis (1985). I have been employed with the Commission since January 1984. My experience with the Commission has been in the areas of labor and non-labor escalation, productivity measurement, and energy demand modeling.

Q.4. What are your areas of responsibility in this proceeding?

A.4. I am responsible for ORA's "Report on Total Factor Productivity Analysis."

Q.5. Does this complete your testimony?

A.5. Yes, it does.

**QUALIFICATIONS AND PREPARED
TESTIMONY OF
JONATHAN P. TOM**

Q.1. Please state your name and business address.

A.1. My name is Jonathan P. Tom. My business address is 505 Van Ness Avenue, San Francisco, California 94102.

Q.2. By whom are you employed and in what capacity?

A.2. I am employed by the California Public Utilities Commission (CPUC) as a Public Utilities Regulatory Analyst IV in the Office of Ratepayer Advocates.

Q.3. Please describe your educational and professional experience.

A.3. I have a B.A. degree from the University of California, Berkeley, and a Master of Business Administration degree from the California State University, Hayward. I was employed by the CPUC in March 1986. I have worked on the electric industry restructuring Competitive Transition Charge proceedings; general rate cases of Pacific Gas and Electric Company, PacifiCorp, San Diego Gas & Electric Company, Southern California Edison Company, Southern California Gas Company, and Southern California Water Company; ECAC of Southern California Edison Company; prudence review of Southern California Edison Company Balsam Meadow project; petition by Southern California Water Company to participate in the State Water Project; Advice Letters; Low Income Energy Efficiency Program; representing the CPUC at FERC; and on the GRC Phase II examination of transactions between Pacific Bell and its affiliate companies.

Q.4. What are your areas of responsibility in this proceeding?

A.4. I am responsible for Chapter 12, ORA's "Information Technology Costs" in the "Report on the Results of Operations for Electric and Gas Distribution."

Q.5. Does this complete your testimony?

A.5. Yes, it does.

**QUALIFICATIONS AND PREPARED
TESTIMONY OF
CYNTHIA WALKER**

Q.1. Please state your name and address.

A.1. My name is Cynthia Walker. My business address is 505 Van Ness Avenue, San Francisco, California.

Q.2. By whom are you employed and in what capacity?

A.2. I am employed by the California Public Utilities Commission (CPUC) in the Office of Ratepayer Advocates (ORA) as a Public Utilities Regulatory Analyst (PURA)IV.

Q.3. Please briefly describe your educational background and work experience.

A.3. I received a Bachelor of Science degree in Business Administration from California State University, Fresno in 1981. I also completed additional coursework in economics at California State University, San Francisco.

I joined the CPUC in 1986 as a Transportation Analyst in the CPUC's Transportation Division. In 1988, I moved to the CPUC's Public Staff Division and was re-assigned to the PURA classification. My assignments in the Public Staff Division (and later DRA) included the CPUC's investigation of the regulation of the trucking industry, the establishment of a new regulatory framework for California's largest Local Exchange Carriers, and the Local Competition Proceedings.

In 1995, I left the Commission to work for the California Cable Television Association as Regulatory Director, managing the Association's participation in various CPUC proceedings. In 1999, I accepted a position as Regulatory Director for GST Telecom Group. My responsibilities included establishing a regulatory department for the state of California. In 2000, I accepted a position as Regulatory Director for ICG Communications with responsibilities for oversight of regulatory compliance, managing participation in various regulatory proceedings, and negotiating business terms. In August 2002, I returned to the CPUC and was assigned to work on PG&E's 2003 General Rate Case.

Q.4. What is your area of responsibility in this proceeding?

A.4. I am responsible for Chapters 14, Plant: Electric Distribution, and 15, Plant: Common, General, and Intangible, of ORA's Report on the Results of Operations for Electric and Gas Distribution for Pacific Gas and Electric Company, General Rate Case, Test Year 2003

Q.5. Does that complete your prepared testimony?

A.5. Yes, it does.

**QUALIFICATIONS AND PREPARED
TESTIMONY OF
GREGORY A. WILSON**

Q.1. Please state your name and address.

A.1. My name is Gregory A. Wilson. My business address is 505 Van Ness Avenue, San Francisco, California.

Q.2. By whom are you employed and in what capacity?

A.2. I am employed by the California Public Utilities Commission as a Senior Engineer. Since 1997, I have been a member of the Energy Division. However, for this General Rate Case, I have been assigned to the Office of Ratepayer Advocates.

Q.3. Please briefly describe your educational background and work experience.

A.3. I graduated from California State University, Hayward, with a Bachelor of Science degree in Mathematics. I then attended the University of California, Berkeley, where I received a Bachelor of Science degree in Civil Engineering. I am a registered Professional Engineer in the State of California. I have been employed by the California Public Utilities Commission since 1977. Until 1984, I worked in the Water Branch of the former Operations Division. In June 1984, I was transferred to what was then called the Energy/Water Operational Costs Branch of the Division of Ratepayer Advocates. I was the Project Manager on the Test Year 1990 Southern California Gas Company General Rate Case. I have been a Rate Base and Expense witness on numerous energy cases.

Q.4. What is your area of responsibility in this proceeding?

A.4. I am responsible for Chapter 17, Depreciation Expense and Reserve, of ORA's "Report on the Results of Operations for Electric and Gas Distribution."

Q.5. Does that complete your prepared testimony?

A.5. Yes, it does.

**QUALIFICATIONS AND PREPARED
TESTIMONY OF
LINDA J. WOODS**

Q.1. Please state your name and address.

A.1. My name is Linda J. Woods. My business address is 505 Van Ness Avenue, San Francisco, California.

Q.2. By whom are you employed and in what capacity?

A.2. I am employed by the California Public Utilities Commission as a Public Utilities Regulatory Analyst V in the Strategic Planning Branch of the Consumer Protection and Safety Division.

Q.3. Please briefly describe your educational background and work experience.

A.3. I graduated from California State University, Hayward in March 1984 with a Bachelor of Science Degree in Business Administration/Accounting, *magna cum laude*. I passed the Certified Public Accountants examination in 1987. I joined the California Public Utilities Commission in February 1985. Since that time, I have performed audits and analyses of utility operations, and prepared reports and testimony in a number of telecommunications and energy proceedings.

Q.4. What is your area of responsibility in this proceeding?

A.4. I am responsible for Chapters 10-A – Administrative and General Expenses Introduction/Summary, 10-E – Employee Pensions and Benefits, and 11 – Total Compensation Study in ORA’s “Report on the Results of Operations for Electric and Gas Distribution.” I am also responsible for Chapter 4 – Allocation of Administrative and General Expenses and Common Plant of ORA’s “Report on the Results of Operations for Utility Retained Generation.”

Q.5. Does that complete your prepared testimony?

A.5. Yes, it does.